IN THE SPECIFICATION

Please amend the paragraph beginning at Page 5, line 24, with the phrase "Also as shown", as follows:

Also as shown in FIG. 2B, N+ source regions 206 are formed in layer 202 by ion implantation and diffusion to a selected depth 216 that is approximately coplanar with selected level 211 of dielectric gate material 210 and thereby provides overlap between gate material 210 and source regions 206.